United Nations ST/SGB/2002/7

Secretariat

16 May 2002

Secretary-General's bulletin

Organization of the Office of Internal Oversight Services

The Secretary-General, pursuant to Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations", and for the purpose of establishing the organizational structure of the Office of Internal Oversight Services, promulgates the following:

Section 1
General provision

The present bulletin shall apply in conjunction with Secretary-General's bulletin ST/SGB/1997/5, entitled "Organization of the Secretariat of the United Nations". The Office of Internal Oversight Services[1] is also governed by Secretary-General's bulletin of 7 September 1994, entitled "Establishment of the Office of Internal Oversight Services" (ST/SGB/273).

Section 2
Functions and organization

2.1 The Office of Internal Oversight Services (OIOS):

(a) Evaluates the efficiency and effectiveness of the implementation of programmes and legislative mandates;

(b) Conducts comprehensive internal audits in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations and with general and specific standards for the professional practice of internal auditing in United Nations organizations;

(c) Monitors programme implementation in accordance with the provisions of article VI of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8);

(d) Conducts inspections of programmes and organizational units;

[1] The Office of Internal Oversight Services was established by the General Assembly in its resolution 48/218 B of 29 July 1994 to assist the Secretary-General in fulfilling his internal oversight responsibilities.

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(e) Investigates reports of mismanagement and acts of misconduct;

(f) Provides consulting services to programme managers to assist them in increasing effectiveness;

(g) Monitors the implementation of recommendations emanating from audits, evaluations, inspections and investigations.

2.2 The Office is divided into organizational units, as described in the present bulletin.

2.3 The Office is headed by the Under-Secretary-General for Internal Oversight Services. The Under-Secretary-General and the officials in charge of each organizational unit, in addition to the specific functions set out in the present bulletin, perform the general functions applicable to their positions, as set out in Secretary-General's bulletin ST/SGB/1997/5.

Section 3
Under-Secretary-General for Internal Oversight Services

3.1 The Under-Secretary-General for Internal Oversight Services is accountable to the Secretary-General, but exercises operational independence as provided for in section A of General Assembly resolution 48/218 B of 29 July 1994 and General Assembly resolution 54/244 of 23 December 1999.

3.2 The Under-Secretary-General is responsible for all the activities of the Office of Internal Oversight Services, as well as its administration; advises the Secretary-General and senior management of the Organization on oversight issues; represents the Office before the legislative organs and their subsidiary bodies; oversees the implementation of the internal strategic organizational plans and goals; ensures cooperation and synergies between the different internal oversight functions, including joint reviews when appropriate; oversees the preparation of the medium-term plan and biennial budgets of the Office; and ensures coordination of the Office's work programme with the activities of the Board of Auditors and the Joint Inspection Unit.

Section 4
Office of the Under-Secretary-General for Internal Oversight Services

4.1 The Office of the Under-Secretary-General for Internal Oversight Services is headed by a Chief who is accountable to the Under-Secretary-General.

4.2 The core functions of the Office of the Under-Secretary-General for Internal Oversight Services are as follows:

(a) Advising the Under-Secretary-General on substantive and managerial policies and guidelines and dealing with specific related issues/problems;

(b) Coordinating the work of the various Divisions;

(c) Overseeing the preparation of the work plan of the Office and monitoring its implementation;

(d) Monitoring the overall implementation of recommendations issued by the organizational units of the Office in collaboration with those units;

(e) Preparing reports and notes on oversight and managerial issues for consideration by the Under-Secretary-General;

(f) Acting as a focal point for information on all aspects of the work of the Office;

(g) Coordinating inter-office activities and undertaking the necessary follow-up actions, such as those relating to decisions of the Senior Management Group;

(h) Consulting, negotiating and coordinating with other United Nations oversight entities, departments, offices, funds and programmes on matters of mutual concern;

(i) Providing information management and technology support to the other Divisions of the Office through the Information Technology Unit;

(j) Overseeing the development and implementation of strategic management projects, developing innovative oversight methodologies and performance indicators for oversight activities and enhancing professional capacities of oversight staff;

(k) Assisting the Under-Secretary-General in overseeing the activities of the Executive Office.

Section 5
Internal Audit Division

5.1 The Internal Audit Division is headed by a Director who is accountable to the Under-Secretary-General.

5.2 The core functions of the Division are as follows:

(a) Conducting financial, operational and management audits for all United Nations activities under the administrative responsibility of the Secretary-General;

(b) Providing internal audit services as requested by separately administered funds and programmes;

(c) Conducting audits of programme output delivery as provided for in rule 106.1 (c) of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8);

(d) Assessing the effectiveness of internal controls;

(e) Recommending measures to strengthen internal controls, to ensure compliance with legislative mandates, regulations and rules and policies and to enhance economy, efficiency and effectiveness of operations;

(f) Monitoring the implementation of agreed internal audit recommendations and reporting on the status thereof.

Section 6
Monitoring, Evaluation and Consulting Division

6.1 The Monitoring, Evaluation and Consulting Division is headed by a Director who is accountable to the Under-Secretary-General.

6.2 The core functions of the Division are as follows:

(a) Carrying out the responsibilities prescribed in article VI (Monitoring of programme implementation) and article VII (Evaluation) of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2000/8);

(b) Providing support, in consultation with the Office of Programme Planning, Budget and Accounts, to client departments and offices in the following areas:

(i) Monitoring changes made during the biennium in the programme of work set out in the programme budget, approved by the General Assembly, and establishing an appropriate computerized system of programme monitoring, including the development of performance indicators and clients' analytical assessment of performance and, to that effect, gathering information on programme implementation and results achieved;

(ii) Establishing guidelines for internal programme monitoring and evaluation procedures to reflect the results-based formats of the medium-term plan and the programme budget;

(c) At the end of each biennium, preparing the biennial programme performance report, providing qualitative and quantitative information on programme performance;

(d) Determining, as systematically and objectively as possible, the relevance, efficiency, effectiveness and impact of the Organization's activities in relation to their objectives;

(e) Providing the General Assembly every two years with a report on the strengthening of evaluation and related oversight activities in the United Nations;

(f) Providing the Committee for Programme and Coordination and the General Assembly, at their request, with in-depth evaluation studies for their consideration and, three years after any recommendations are adopted by the General Assembly, with reports on their implementation;

(g) Providing methodological support in connection with the preparation of self-evaluation reports by clients;

(h) Conducting ad hoc inspections of programmes and organizational units for the identification of problems affecting the efficient and effective implementation of programmed activities and recommending corrective measures for the improvement of programme delivery;

(i) Monitoring and assisting departments and offices throughout the Secretariat in implementing approved evaluation and inspection recommendations;

(j) Providing internal management consulting services to programme managers at their request, including assistance in resolving management issues, improving performance and increasing effectiveness.

Section 7
Investigations Division

7.1 The Investigations Division is headed by a Director who is accountable to the Under-Secretary-General.

7.2 The core functions of the Division are as follows:

(a) Receiving and investigating reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmitting to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken;

(b) Receiving and investigating reports from staff and other persons engaged in activities under the authority of the Organization, suggesting improvements in programme delivery and reporting perceived cases of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority;

(c) Operating a confidential reporting system to protect the identity of those who make reports to the Division;

(d) Assessing the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations, as well as offices away from Headquarters, and making recommendations for corrective action to minimize the risk of commission of such violations;

(e) Monitoring the implementation of agreed investigation recommendations and reporting on the status thereof.

Section 8
OIOS Geneva Office

8.1 The OIOS Geneva Office is headed by a Head of Office who is concurrently the Chief of the UNHCR (Office of the United Nations High Commissioner for Refugees) Audit Service. The Head of the Geneva Office is accountable to the Under-Secretary-General.

8.2 The Geneva Office consists of the UNHCR Audit Service, the Geneva Administrative Unit, the European Section and the Geneva Investigations Unit. The Chiefs of the European Section and the Geneva Investigations Unit report to the respective Chiefs of Division in New York, namely the Internal Audit Division and the Investigations Division.

8.3 The core functions of the OIOS Geneva Office are as follows:

(a) Representing OIOS at the Geneva duty station;

(b) Coordinating internal oversight work in Geneva;

(c) In close coordination with the OIOS Executive Office, administering OIOS staff and resources in Geneva and providing administrative and other support to the different functional units of OIOS in Geneva;

(d) Providing internal audit services to UNHCR in accordance with article 12 of the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees (A/AC.96/503/Rev.7).

Section 9
Executive Office

9.1 The Executive Office is headed by an Executive Officer who is accountable to the Under-Secretary-General.

9.2 The core functions of the Executive Office are set out in section 7 of Secretary-General's bulletin ST/SGB/1997/5.

9.3 The Executive Office is responsible for servicing the OIOS Appointment and Promotion Panel[2] and submitting OIOS appointment and promotion cases endorsed by the Panel to the Under-Secretary-General for Internal Oversight Services for his or her approval on behalf of the Secretary-General.

Section 10
Final provisions

10.1 The present bulletin shall enter into force on 15 May 2002.

10.2 Secretary-General's bulletin of 12 February 1998, entitled "Organization of the Office of Internal Oversight Services" (ST/SGB/1998/2), is hereby abolished.

(*Signed*) Kofi A. **Annan**
Secretary-General

[2] See Administrative Instruction ST/AI/401 of 18 January 1995, entitled "Personnel arrangements for the Office of Internal Oversight Services".